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GOVERNMENT OF INDIA  
**MINISTRY OF FINANCE (REVENUE DIVISION)**  
NOTIFICATIONS  
CENTRAL EXCISES

*New Delhi, the 5th April 1949*

**No. 9.**—In exercise of the powers conferred by clause (xvi) of sub-section (2) of section 87 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government is pleased to direct that the following further amendment shall be made in the Central Excise Rules, 1944, namely:—

In the said Rules, for rule 12, the following shall be substituted:—

“12. Rebate of duty on goods exported.—The Central Government may from time to time, by notification in the official Gazette, grant rebate of duty paid on excisable goods, if exported outside India, to such extent, and subject to such safeguards, conditions and limitations as regards the class of goods, destination, mode of transport, and other allied matters, as may be specified therein.

**No. 10.**—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, the Central Government is pleased to direct that rebate of the duty paid on the excisable goods specified in the table hereto annexed, shall, on their exportation out of India to the destinations mentioned in column 2 thereof, be made, to the extent, and subject to the conditions and limitations, if any, set out in the corresponding entries in columns 4 and 5.

Provided that—

- (i) the goods are exported not more than two years after the date of payment of duty, or within such shorter period as the Central Government may prescribe for any specified excisable goods;
- (ii) the amount of duty paid on the goods to be exported, and the date of payment thereof, are established, from Central Excise records, to the satisfaction of the Collector;
- (iii) the procedure set out in the relevant provisions of Chapter IX of the aforesaid Rules is followed;
- (iv) the goods are exported within two months and the claim for rebate, together with the proof of due exportation, is lodged with the proper officer within three months, from the date on which the goods were sealed by the proper officer before despatch, or within such extended period, in either respect, as the Collector may in any particular case allow;
- (v) the amount of rebate admissible is not less than five rupees;
- (vi) the value of the goods at the time of exportation is, in the opinion of the Collector, not less than the amount of rebate claimed; and
- (vii) if exported *by land*, the export shall take place by such routes as the Collector may prescribe in respect of any specified country.



TABLE

Serial No.	Excisable goods	Destination	Extent of rebate	Limitations and conditions pertaining to particular excisable goods
1	2	3	4	5
1	All excisable goods other than those specified in items 2 to 9 below.	Any country or territory outside India other than a country or territory with a common land frontier with India which has been declared to be foreign territory under section 5 of the Indian Tariff Act, 1934 (XXXII, of 1934).	The whole.	
2	Cigars and cheroots	Do.	Do.	{ Provided that the goods are— (a) packed in containers to which excise labels or banderols have not been affixed, and (b) exported direct from the factory after payment of duty in cash.
3	Cigarettes	Do.	Do.	
4	Matches	Do.	Do.	
5	Tobacco contained in tobacco products of all sorts.	Do.	Do.	Provided that the products are manufactured in accordance with the relevant rules (if any) in the Central Excise Rules, 1944, and such other procedure as may be prescribed by the Central Board of Revenue.
6	Kerosene		Do.	{ Provided that the goods are removed direct from the factory, or, where export is desired from a depot, are packed in tins which before removal from the factory have been declared for such export and sealed by the proper officer.
7	Motor Spirit		Do.	



8 Sugar contained in confectionery.

Do.

Do.

(a) Provided that the confectionery has been manufactured in accordance with the provisions or rule 191 of the Central Excise Rules, 1944.

(b) The following percentages of weight of consignment shall be accepted as weight of sugar for purposes of rebate :

If sugar content of confectionery is—

(i) more than 90%	90%
(ii) more than 80 % but not more than 90 %	80%
(iii) more than 70 % but not more than 80 %	70%
(iv) more than 60% but not more than 70 %	60%
(v) more than 50 % but not more than 60 %	50%
(vi) 50% or less than 50 %	Nil.

9 Steel ingots, and articles of iron or steel manufactured from such ingots.

Do.

(i) Ingots, blooms and billets.

(ii) Other manufactures of iron or steel—

(a) not fabricated

(b) fabricated.

Four rupees per ton.

Five and one third rupees per ton.  
Six rupees per ton.



**No. 11.**—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, and subject to the conditions prescribed in the Government of India, Ministry of Finance (Revenue Division) notification, No. 10-Central Excises, dated the 5th April 1949, and the column 5 of the Table appended thereto, the Central Government is pleased to direct that rebate shall be allowed of the duty paid on all excisable goods exported as ship's stores for consumption on board a vessel bound for any foreign port.

Provided that the goods are in such quantities as the Customs Collector at the port of shipment may consider reasonable.

**No. 12.**—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, and subject to the conditions prescribed in the Government of India, Ministry of Finance (Revenue Division) Notification, No. 10-Central Excises, dated the 5th April 1949, and in column 5 of the Table appended thereto, the Central Government is pleased to direct that a rebate shall be granted of the duty paid on all excisable goods sent by parcel post to any country or territory outside India.

Provided that the parcel is delivered by the exporter at the Post Office of despatch within six months of the payment of duty.

K. R. P. AIYANGAR, Joint Secy.